

EXHIBIT 4



Ugochukwu Goodluck Nwauzor, Fernando Aguirre-Urbina, individually and on behalf of all those similarly situated, v. The Geo Group, Inc., US District Court, Western District of Washington at Tacoma
Case No. 17-cv-05769-RJB

Rebuttal Expert Report of Serena Morones, CPA, ASA, ABV, CFE

October 31, 2019

CONTAINS INFORMATION MARKED CONFIDENTIAL AND ATTORNEYS'
EYES ONLY: SUBJECT TO PROTECTIVE ORDER

Expert Report of Serena Morones, CPA, ASA, ABV, CFE dated October 31, 2019

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21. Using the revised assumption of **REDACTED** hours per detail and excluding any other potential adjustments yields a damage calculation approximately **REDACTED** lower than Dr. Munson's calculation of damages, as shown in the table below.

Dr. Munson's Calculation of Damages - Revised Kitchen Detail Assumptions

A Year REDACTED	B Worker Pay Adj	C Minimum Wage	D Average Hours	AxBxC = D Damages 1.72hrs per Shift	E D-A Damages 1.72hrs per Shift minus Worker Pay Adj
REDACTED					REDACTED

Dr. Munson's Calculation
Overstatement **REDACTED**

22. Based on the results of our analysis, Deposition Exhibit 20 is not a reliable source for estimating the quantity and duration of kitchen details worked, or for estimating total average hours per detail during the damage period.

2. Barbers

23. Dr. Munson's assumptions regarding the average number of daily barber details is also unreliable. Based on his reliance on Deposition Exhibit 20, Dr. Munson assumed that a total of 15 detainees worked as barbers each day, approximating **REDACTED** of the **REDACTED** total workers reported therein.¹³

¹³ Exhibit 20 to the 30(b)(6) Deposition of Ryan Kimble, July 9, 2018.

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Dr. Munson's Calculation of Damages - Revised Barber Detail Assumptions

A	B	C	AxBxC = D	D-A
Year	Worker Pay Adj	Minimum Wage	Average Hours	Damages 1.72hrs per Shift minus Worker Pay Adj
REDACTED				

Dr. Munson's Calculation _____ REDACTED
Overstatement _____ [REDACTED]

29. Based on the results of our analysis, Deposition Exhibit 20 is not a reliable source for estimating the quantity of barber details worked or for estimating total average hours per detail during the damage period.

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V. Conclusion

30. The above examples demonstrate that Deposition Exhibit 20 is not a reliable source for quantifying average hours per detainee work detail for purposes of projecting damages over the damage period. Since Dr. Munson failed to evaluate case evidence that contradicted the assumptions he derived from Deposition Exhibit 20, his resulting damage calculation is not reliable, we have demonstrated that minor changes to his assumptions can have a significant impact on his damage conclusion.
31. My opinions may be supplemented or amended upon receipt of additional information. I may use any of the tables or attached schedules as demonstratives at trial. I may also utilize any of the documents cited herein as a demonstrative exhibit at trial. I also reserve the right to amend and/or supplement my demonstratives to respond to points or opinions put forth by plaintiff's expert(s).

Yours Sincerely,



Serena Morones, CPA, ASA, ABV, CFE
Morones Analytics, LLC